

### REMARKS/ARGUMENTS


Claims 1-72 are pending in the application. Claims 1, 12-14, 25-26, 37, 55, and 63-64 are amended herein. The Applicant hereby requests further examination and reconsideration of the application in view of the foregoing amendments and these remarks.

In paragraph 1 of the office action, the Examiner required restriction to one of Invention I (Claims 1-26), Invention II (Claims 27-54), and Invention III (Claims 55-72). In response, the Applicant elects Invention II (Claims 27-54) with traverse. In addition, the Applicant has amended independent claims 1, 12, 13, 14, 25, 26, 55, 63, and 64 to be dependent claims that depend from claims 27, 37, 38, 1, 12, 13, 27, 37, and 38, respectively. In order to be consistent with the amendment of claim 63, claim 37 has been amended to be directed to an "apparatus," rather than to an "audio coder."

In view of the above amendments and remarks, the Applicant believes that the now-pending claims are in condition for allowance. Therefore, the Applicant believes that the entire application is now in condition for allowance, and early and favorable action is respectfully solicited.

Respectfully submitted,

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